

**HENRY C. DARMSTADTER**  
**NATHANIEL B. PARKER**  
Trial Attorneys, Tax Division  
U.S. Department of Justice  
P.O. Box 683  
Ben Franklin Station  
Washington, D.C. 20044-0683  
Telephone: (202) 307-6481  
(202) 307-6547  
[henry.c.darmstadter.usdoj.gov](http://henry.c.darmstadter.usdoj.gov)  
[nathaniel.b.parker@usdoj.gov](mailto:nathaniel.b.parker@usdoj.gov)  
[Western.Taxcivil@usdoj.gov](mailto:Western.Taxcivil@usdoj.gov)

JOSEPH G. O'BRIEN,  
Plaintiff

V.

UNITED STATES OF AMERICA  
Counterclaim Plaintiff,

V.

JOSEPH G. O'BRIEN, MICHAEL V. VILLAMOR,  
DAN K. SHAW, and JAMES R. VANWOERKOM,  
Counterclaim Defendants.

) Case No. 2:07-cv-00986-GMN-GWF

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|               **JUDGMENT**

) **AGAINST MICHAEL V. VILLAMOR**

## JUDGMENT

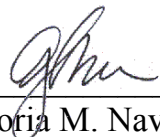
## AGAINST MICHAEL V. VILLAMOR

Based upon the Order issued in this case on September 9, 2010, defendant Michael V. Villamor is liable to the United States for trust fund recovery penalty assessments under 26 U.S.C. § 6672 arising

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1 from the nonpayment of income and FICA taxes withheld from wages paid to employees of VSS  
2 Enterprises, LLC, for the third and fourth quarters of 2002 and the first and second quarters of 2003.  
3 Judgment is therefore entered against Michael V. Villamor in the amount of \$3,653,085.30, plus  
4 unassessed but accrued interest and penalties pursuant to 26 U.S.C. §§ 6601 and 6621 and 28 U.S.C. §  
5 1961(c)(1) from April 20, 2010 until the Judgment is paid in full.

6 IT IS SO ORDERED this 15th day of September, 2010.

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10 Gloria M. Navarro  
11 United States District Judge  
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1 Respectfully presented on this 15<sup>th</sup> day of September by:

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3 DANIEL G. BOGDEN  
United States Attorney

4 /s/ Nathaniel B. Parker  
5 HENRY C. DARMSTADTER  
NATHANIEL B. PARKER  
6 Trial Attorneys, Tax Division  
U.S. Department of Justice  
7 P.O. Box 683  
Ben Franklin Station  
8 Washington, D.C. 20044-0683  
Telephone: (202) 307-6581  
9 [henry.c.darmstadter@usdoj.gov](mailto:henry.c.darmstadter@usdoj.gov)  
[nathaniel.b.parker@usdoj.gov](mailto:nathaniel.b.parker@usdoj.gov)  
10 [Western.Taxcivil@usdoj.gov](mailto:Western.Taxcivil@usdoj.gov)